Transportation Safety Board of Canada

2015–16

Departmental Performance Report

Kathleen Fox
Chair
Transportation Safety Board of Canada

The Honourable Maryam Monsef
President of the Queen's Privy Council for Canada
and Minister of Democratic Institutions

© Her Majesty the Queen in Right of Canada, represented by the Chair of the Transportation Safety Board of Canada, 2016

Departmental Performance Report (Transportation Safety Board of Canada)

Catalogue No. TU1-9E-PDF
ISSN 2368-5204

This document is available on the website of the Transportation Safety Board of Canada at http://www.bst-tsb.gc.ca

This document is available in alternative formats upon request.

Table of Contents

Chair's Message 1

Results Highlights 2

Section I: Organizational Overview 3

- Organizational Profile 3
- Organizational Context 3
- Organizational Priorities 6

Section II: Expenditure Overview 11

- Actual Expenditures 11
- Budgetary Performance Summary 11
- Departmental Spending Trend 13
- Expenditures by Vote 14
- Alignment of Spending With the Whole-of-Government Framework 15
- Financial Statements and Financial Statements Highlights 16

Section III: Analysis of Programs and Internal Services 19

- Programs 19
  - Program 1.1 Aviation Occurrence Investigations 19
  - Program 1.2 Marine Occurrence Investigations 22
  - Program 1.3 Rail Occurrence Investigations 24
  - Program 1.4 Pipeline Occurrence Investigations 26
- Internal Services 28

Section IV: Supplementary Information 31

- Supplementary Information Tables 31
- Organizational Contact Information 32

Appendix: Definitions 33

Endnotes 36

Chair's Message

This past year, the Transportation Safety Board of Canada (TSB) celebrated its 25th anniversary. In that time, the TSB has communicated the results of its accident investigations in the marine, pipeline, rail and aviation modes of Canada's transportation system, and an ever growing number of lessons learned, to those who can effect changes to advance transportation safety.

As we acknowledged our past successes, we also took time to take stock and to plan for the future. The TSB undertook wide-ranging consultations and reviews which set the stage for the development of a new five year Strategic Plan and the updating of our Occurrence Classification Policy which guides TSB personnel in their decision-making as to when to undertake a new investigation.

This *Departmental Performance Report* summarizes our key accomplishments of the past year and reports on the results achieved against our published targets and objectives. Excellent results were achieved in the Marine Occurrence Investigations program. Meanwhile, we continue to report mixed results in our other programs. This has led the Board and senior management team to closely examine our results for the past number of years and to the development of a consolidated action plan to modernize the TSB organization and the way we do our work.

As we launch the implementation of our new Strategic Plan in 2016-17, additional steps will be taken to directly improve the quality and timeliness of our investigations, to respond to the concerns of our employees, as well as to follow-up on the feedback from our stakeholders.

While we have made strides in many areas, we know there is still some hard work to be done to fully meet the evolving expectations of Canadians. The TSB team is committed to working together and to continue striving to advance transportation safety from coast to coast to coast.

Kathleen Fox

Results Highlights

2015-16 TSB Resource Utilization
Financial: $30,032,490
Human: 209 full-time equivalents

- A total of 48 investigations were completed during the year, including the release of investigation reports into the fatal collision between an OC Transpo bus and a VIA Rail train in Ottawa, and the Perimeter Flight 993 accident in Sanikiluaq, Nunavut. In both of those cases, the TSB issued important safety recommendations aimed at reducing the associated risks. However, the TSB has not fully achieved its targets with respect to investigation timeliness.

- A major initiative from the past year was the conduct of a stakeholders' survey. It allowed the organization to obtain feedback directly from key target audiences about the effectiveness of its products and services. This input will be used to improve our products and make adjustments to the way we interact with stakeholders.

- The TSB developed a new five-year Strategic Plan for the period of 2016-17 to 2020-21 based upon a comprehensive analysis of feedback received from stakeholders and employees. This plan provides a framework that will guide the identification of key activities and the TSB's investment decision-making for the next five years.

- In 2015-16, spending returned to normal levels. The department did not spend all of its available resources due to a decrease in occurrences and investigations activities, and unplanned vacancies in some positions. A significant portion of carry-forward funds are earmarked to cover two years of retroactive payments to employees for expired collective agreements, which the TSB will need to fund once these are ratified and signed.

Section I: Organizational Overview

Organizational Profile

Minister: The Honourable Maryam Monsef

Deputy Head: Kathleen Fox

Ministerial portfolio: Privy Council

Year established: 1990

Main legislative authorities:
Canadian Transportation Accident Investigation and Safety Board Act[i], S.C. 1989, c. 3

Organizational Context

Raison d'être

The Canadian Transportation Accident Investigation and Safety Board is referred to as the Transportation Safety Board of Canada (TSB) in its day-to-day activities. The TSB is an independent agency created in 1990 by an Act of Parliament. It operates at arm's length from other government departments and agencies to ensure that there are no real or perceived conflicts of interest. The TSB's sole objective is to advance air, marine, rail and pipeline transportation safety. This mandate is fulfilled by conducting independent investigations into selected transportation occurrences to identify the causes and contributing factors, and the safety deficiencies evidenced by these occurrences. The TSB makes recommendations to reduce or eliminate any such safety deficiencies and reports publicly on its investigations. The TSB then follows up with stakeholders to ensure that safety actions are taken to reduce risks and improve safety.

The TSB may also represent Canadian interests in foreign investigations of transportation accidents involving Canadian registered, licensed or manufactured aircraft, ships or railway rolling stock. In addition, the TSB carries out some of Canada's obligations related to transportation safety at the International Civil Aviation Organization (ICAO) and the International Maritime Organization (IMO).

The designated minister for the purposes of tabling the TSB's administrative reports in Parliament, such as the *Report on Plans and Priorities* and the *Departmental Performance Report* is the President of the Queen's Privy Council for Canada and Minister of Democratic Institutions. The TSB is part of the Privy Council portfolio of departments and agencies.

Responsibilities

The TSB exists as an independent investigation body with the sole goal of advancing transportation safety. Since its inception in 1990, the TSB has conducted thousands of investigations across the modes for which it is responsible.

The TSB is one of many Canadian and foreign organizations involved in improving transportation safety nationally and internationally. Because it has no formal authority to regulate, direct or enforce specific actions, the TSB can only succeed in fulfilling its strategic outcome through the actions of others. Operating at arm's length from other federal departments involved in the transportation field, the TSB must present its findings and recommendations in such a manner that compels others to act. This implies ongoing dialogue, information sharing and strategic coordination with organizations such as Transport Canada, the National Energy Board and the Canadian Coast Guard. The TSB must engage industry and foreign regulatory organizations in a similar fashion. Through various means, the TSB must present compelling arguments that will convince these "agents of change" to take action in response to identified safety deficiencies.

As one of the world leaders in its field, the TSB regularly shares its investigation techniques, methodologies and tools with foreign safety organizations by inviting them to participate in in-house training programs in the areas of investigation methodology, and human and organizational factors. Under the terms of international agreements, the TSB also provides investigation assistance to foreign safety organizations, such as decoding and analyzing flight recorder data or overseeing engine tear-downs. The TSB also shares data and reports with sister organizations, in addition to participating in international working groups and studies to advance transportation safety.

For more details on the TSB investigation process or the links between the TSB and other federal organizations visit the TSB website".

Strategic Outcome and Program Alignment Architecture

The structure below illustrates the program activities framework that contributes to the achievement of the TSB strategic outcome.

1. **Strategic Outcome:** Independent investigations into transportation occurrences contribute to making the transportation system safer.
    - **1.1 Program:** Aviation Occurrence Investigations
    - **1.2 Program:** Marine Occurrence Investigations
    - **1.3 Program:** Rail Occurrence Investigations
    - **1.4 Program:** Pipeline Occurrence Investigations

    Internal Services

Operating Environment and Risk Analysis

The TSB operates within the context of a very large and complex Canadian and international transportation system. The following strategic risks were identified for 2015–16 as representing a potential threat to the achievement of the department's objectives.

The success of the TSB and its credibility depend largely on the expertise, professionalism and competence of its employees. The TSB must be ready to respond to occurrences. Inadequate human resources or inexperienced personnel could impact the department's ability to meet urgent operational requirements and public expectations. An ineffective response could result in negative public perceptions of the TSB's effectiveness which could seriously impact the TSB's credibility. The on-going attrition due to employee retirements, the loss of expertise and knowledge may pose a significant risk to the TSB's success.

The TSB's expenditures are influenced by the number and complexity of transportation occurrences. A significant transportation accident or flurry of smaller size occurrences could significantly increase expenditures and result in resource pressures beyond the TSB's available funding. Another risk to TSB's financial resources is the cumulative reductions in funding as a result of government-wide fiscal restraint measures, which reduce the flexibility in the TSB's budget. There is a risk that further budget reductions and/or significant increases in operating costs could impact the delivery of the TSB's mandate.

The TSB's work is fundamentally reliant on the collection, retention, management and analysis of occurrence information. The TSB must therefore ensure that information is current, appropriately stored and readily accessible to employees. Ineffective safeguarding, retention and retrieval of information pose a risk to the achievement of the TSB mandate. The TSB must continue to enhance the processes, tools and technology in support of the management of its information resources to mitigate the risk of losing critical information and corporate knowledge.

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Inadequate human resources capacity could impact the TSB's ability to meet operational requirements and public expectations for responsiveness.	The TSB Executive Committee effectively monitors staffing, turnover, and training statistics to monitor its workforce status and implement corrective action as required. The TSB continues to maintain its knowledge base and technical expertise through effective recruitment, training and development in order to mitigate this risk.	▸ Aviation Occurrence Investigations ▸ Marine Occurrence Investigations ▸ Rail Occurrence Investigations ▸ Pipeline Occurrence Investigations

Limited financial resources could impact TSB's investigation operations model if faced with a significant transportation accident or flurry of smaller size occurrences.	The TSB Executive Committee effectively monitors and manages spending during the year. The TSB will continue to closely monitor its financial situation and take any necessary actions to ensure that it can continue to effectively deliver on its mandate of advancing transportation safety.	▸ Aviation Occurrence Investigations ▸ Marine Occurrence Investigations ▸ Rail Occurrence Investigations ▸ Pipeline Occurrence Investigations
Gaps in the safeguarding, retention and retrieval of information could have a negative impact on the TSB's ability to deliver its mandate in a timely and effective manner.	The TSB increased its monitoring of information management practices with respect to the classification, storage and retention of occurrence information with the objective of ensuring a consistent application. Improvements in the TSB's information management practices were noted and continued progress will be monitored to mitigate this risk.	▸ Aviation Occurrence Investigations ▸ Marine Occurrence Investigations ▸ Rail Occurrence Investigations ▸ Pipeline Occurrence Investigations

Organizational Priorities

The TSB Strategic Plan[iii] outlines the four strategic objectives and associated priorities that have been identified by senior management for the period of 2011–12 to 2015–16 in order to achieve its strategic outcome. This plan provides the framework that guides the identification of key activities and the TSB's investment decision-making for the current exercise. During 2015-16, the TSB undertook a comprehensive analysis and developed a new five-year Strategic Plan for the period of 2016-17 to 2020-21. During that period, the TSB will be focusing on four strategic objectives: serving, improving, modernizing and updating. In essence, as the department continues to investigate occurrences and to advance transportation safety, concerted efforts will be made to review the way it conducts its business to ensure that the TSB can continue to be relevant and effective in fulfilling its mandate in the future.

The following table shows the progress achieved against the priorities identified in our *2015-16 Report on Plans and Priorities*.

Priority: Responding - Strengthened organizational readiness
The TSB will continue to focus on strategic human resources management by investing in the training and development of its employees. In 2015-16, continued focus will be placed on improving the quality and timeliness of investigation reports, as well as continuing the review and update of the accident investigator training program and the TSB's Manual of Investigations. The

TSB will also review the employee feedback from the 2014 Public Service Employee Survey (PSES) and develop a follow-up action plan.

Priority Type: [1] On-going

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization's Programs
1 – Training and development of employees	-	-	On-going	▸ Aviation Occurrence Investigations ▸ Marine Occurrence Investigations ▸ Rail Occurrence Investigations ▸ Pipeline Occurrence Investigations
2 – Quality and timeliness of investigation reports	-	-	On-going	
3 – Manual of Investigations	-	-	On-going	
4 – PSES follow-up	April 2015	August 2017	On-going	

Progress Toward the Priority

1 – In 2015-16 the TSB continued to focus on strategic human resources management by investing in the training and development of its employees.

- The TSB Investigator Training program continues to be updated with selected traditional classroom training being converted into eLearning modules and other learning products for a blended and more efficient learning approach. Courses were delivered through eLearning (TSB and its Act, Biohazard Awareness, Transportation of Dangerous Goods) and in the classroom (Integrated Safety Investigation Methodology, Investigating Human and Organizational Factors, Failure Analysis, Interviewing Skills, Critical Incident Stress Management, and Wilderness First Aid).
- A detailed redesign of the Investigating Human and Organization Factors course was undertaken.
- Progress was made on the design of a refresher course on the Integrated Safety Investigation Methodology and the TSB Investigation Overview Course.
- A new course on report writing was developed and will be delivered in next fiscal year.

2 – Efforts continued to be made to improve the quality and timeliness of investigation reports. In the Marine mode changes were implemented and targets were surpassed. However, in the Air and Rail modes very little progress was achieved this year.

1- Ongoing - committed to at least three fiscal years prior to the subject year of the report.

3 – Work has continued on the modernization of the Manual of Operations, with a first draft of Volume 3 (Investigation Report Standards) completed, as well as various guidance documents and work tools.

4 – During the year, a number of town hall meetings were held with employees to discuss the results of the Public Service Employee Survey and seek further information on potential action items. A detailed follow-up action plan was developed, and implementation was initiated.

Priority: Managing - Improved information and data management

The TSB will continue to enhance its information management processes and tools by:

- Completing the identification of investigation records that have enduring business value versus transitory value, and implementing revised retention periods and required disposal dates;
- Developing and implementing a multi-modal safety communications tracking tool to improve the tracking and monitoring of safety issues identified by the TSB;
- Continuing to improve its information and data management practices and tools;
- Providing expanded on-line public access to occurrence data.

Priority Type: [2] On-going

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization's Programs
1 – Records inventories and revised retention schedules	-	-	On-going	▸ Aviation Occurrence Investigations ▸ Marine Occurrence Investigations ▸ Rail Occurrence Investigations ▸ Pipeline Occurrence Investigations
2 – Safety communications tracking tool	March 2015	December 2016	On-going	
3 – IM practices and tools	-	-	On-going	
4 – On-line occurrence data	-	-	On-going	

2- On-going - committed to at least three fiscal years prior to the subject year of the report.

Progress Toward the Priority
1 – The TSB continued to make progress on the inventory of all its information holdings of business value and it is expected this work will be fully completed by the fall 2016. Work was initiated on the review and approval of revised records retention schedules for occurrence investigation-related files and discussions were undertaken with Library and Archives Canada to obtain new Disposition Authorities. 2 – Development of the safety communications tracking tool was completed and the new system was released to users for data entry. 3 – The TSB finalized a Recordkeeping (RK) Compliance Plan and ensured IM initiatives continued to be prioritized in the department's annual Business Plan. As indicated in TSB's 2015-16 Management Accountability Framework assessment by Treasury Board Secretariat, the department demonstrated increased levels of maturity for IM/RK stewardship with a 79 percent level of compliance with recordkeeping guidelines, 7 percent higher than the Government of Canada average for small departments and agencies. In support of the Government of Canada E-mail Transformation Initiative and the Standard on Email Management, the TSB has complied with the requirement to reduce and maintain employee MS Outlook accounts under two gigabytes of storage. The TSB also launched an initiative to discontinue use of MS Outlook Email Archives folders by August 2016. 4 – Work has continued to make occurrence data publicly available on the TSB web site and the data.gc.ca portal for all modes of transportation. During the year additional data elements were published and regular monthly updates were uploaded for the entire data set.

Priority: Advocating - Increased effectiveness of TSB products and services

In 2015-16, the TSB will review and update its outreach activities and will conduct a stakeholders' survey to seek feedback on its products and services. The TSB will also work with the regulator and key stakeholders to remove the barriers to the use of on-board recorders for proactive safety purposes within the framework of company safety management systems.

Priority Type: [3] On-going

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization's Programs
1 – Outreach activities	-	-	On-going	▸ Aviation Occurrence Investigations ▸ Marine Occurrence Investigations ▸ Rail Occurrence Investigations ▸ Pipeline Occurrence Investigations
2 – Stakeholders' survey	May 2015	March 2016	Completed	
3 – On-board recorders	May 2015	September 2016	On-going	

3- On-going - committed to at least three fiscal years prior to the subject year of the report.

Progress Toward the Priority

1 – The TSB's outreach program was reviewed. A more focused and targeted strategy was developed and implemented in order to communicate key safety messages to specific target audiences. In total, Board members, managers and investigators participated in 135 outreach activities during the year.

2 – A stakeholders' survey was completed. Survey results were analyzed and discussed with management and Board members. Opportunities for improvements were identified and some follow-up action items were also identified for implementation in 2016-17. Notably, plans were developed to host a TSB Safety Summit in April 2016 during which the TSB would engage in discussions with a group of stakeholders around a few topics of current interest for the transportation industry.

3 – Significant progress was made on the Locomotive Voice and Video Recorder Safety Study which included active participation of Transport Canada, a few key railway industry stakeholders, and the Teamsters union. As of March 31, the study was essentially complete and work was underway on the drafting of the final report. Plans were also made to engage a broader range of stakeholders from all modes in a discussion on the use of recordings for proactive safety management purposes during a TSB Safety Summit to be held in early 2016-17.

Section II: Expenditure Overview

Actual Expenditures

Budgetary Financial Resources (dollars)

2015-16 Main Estimates	2015-16 Planned Spending	2015-16 Total Authorities Available for use	2015-16 Actual Spending (authorities used)	Difference (actual minus planned)
29,729,799	30,328,212	30,547,091	30,032,490	(295,722)

Human Resources (Full-Time Equivalents [FTEs])

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)
220	209	(11)

Budgetary Performance Summary

Budgetary Performance Summary for Programs and Internal Services (dollars)

Programs and Internal Services	2015–16 Main Estimates	2015-16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending	2015-16 Total Authorities Available for use	2015-16 Actual Spending (authorities used)	2014-15 Actual Spending (authorities used)	2013-14 Actual Spending (authorities used)
Strategic Outcome: The risks to the safety of the transportation system are reduced								
Aviation Occurrence Investigations	12,537,059	12,789,410	13,216,156	13,000,774	13,367,836	13,142,640	14,990,356	14,671,477
Marine Occurrence Investigations	4,902,097	5,000,768	5,241,795	5,156,371	5,252,719	5,164,231	4,934,356	5,457,349
Rail Occurrence Investigations	5,332,576	5,439,912	6,044,524	5,946,017	5,844,890	5,746,426	6,146,776	6,883,816
Pipeline Occurrence Investigations	600,535	612,623	286,104	281,441	312,391	307,128	283,717	353,442
Strategic Outcome Subtotal	**23,372,267**	**23,842,713**	**24,788,579**	**24,384,603**	**24,777,836**	**24,360,425**	**26,355,205**	**27,366,084**
Internal Services	6,357,532	6,485,499	5,892,236	5,796,212	5,769,255	5,672,065	5,864,126	5,937,110
Total	**29,729,799**	**30,328,212**	**30,680,815**	**30,180,515**	**30,547,091**	**30,032,490**	**32,219,331**	**33,303,194**

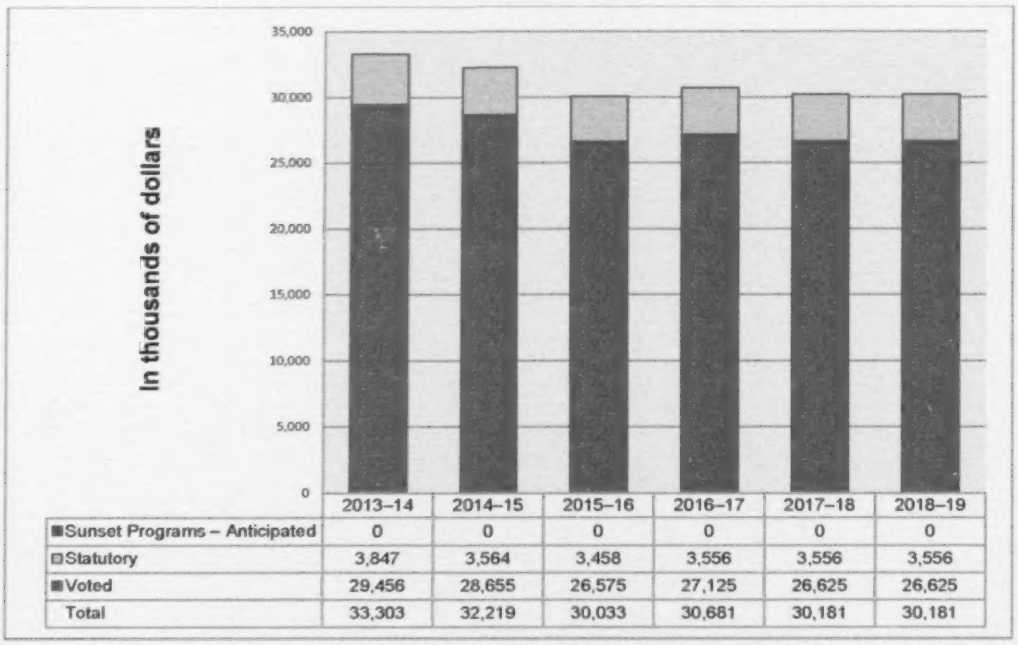
The TSB is financed by the Government of Canada through Parliamentary authorities. Total authorities available for use is comprised of 2015-16 Main Estimates amounts as well as the

amount from the carry forward of unused funding from 2014-15. This carry forward amount from 2014-15 is higher than anticipated, which is the main reason for the difference between the 2015-16 planned and total authorities available for use.

The 2015-16 Main Estimates and planned spending by program was based on forecasted amounts as well as active investigations in each mode at the time of the planning period. Actual spending can vary depending on actual program activities and costs incurred during the fiscal year (e.g. changes in staffing levels), which explains the relative differences in 2015-16 planned and actual spending. During 2015-16 the TSB continued to refine its methodology for the allocation of funding for specialized activities in support of all four programs (e.g. engineering and technical, human factors) in order to better align with the proportion of active investigations in each mode. At this point in time, it is expected that planned spending by program for fiscal years 2016-17 and 2017-18 will remain relatively consistent with 2015-16 actual spending.

During 2015-16, the TSB did not request its entitlement for adjustments to salary-related expenditures (severance and parental benefits) or its entitlement to terminable allowance funding for certain employment groups, as it anticipated having a lapse under its operating vote. The resulting carry forward is estimated at $1,186,500 for the 2016-17 fiscal year. A significant portion of this carry forward is earmarked to cover two years of retroactive payments for expired collective agreements, which the TSB will need to pay to employees once the collective agreements are ratified and signed. These payments are for 2014-15 and 2015-16 salary increments, which departments are required to fund from their existing authorities as a result of the Budget 2014 operating budget freeze.

Departmental Spending Trend



	2013–14	2014–15	2015–16	2016–17	2017–18	2018–19
Sunset Programs – Anticipated	0	0	0	0	0	0
Statutory	3,847	3,564	3,458	3,556	3,556	3,556
Voted	29,456	28,655	26,575	27,125	26,625	26,625
Total	33,303	32,219	30,033	30,681	30,181	30,181

The 2013-14 to 2015-16 actual spending presented above are actual expenditures as presented in the Public Accounts of Canada.

Fiscal year 2015-16 spending is lower than 2013-14 and 2014-15 due to certain significant factors which increased spending in those years, in particular:

- Investigation of rail accident in Lac-Mégantic, Quebec ($1.4 million over 2 years);
- Payouts for the liquidation of accumulated severance benefits as per the last round of signed collective agreements ($1.5 million paid over 2 years);
- Retroactive payments for salary increments as a result of the last round of signed collective agreements ($0.5 million in 2013-14);
- Transition charge for the conversion of employee payroll to salary in arrears implemented by the Government of Canada ($0.7 million in 2014-15); and
- Purchase of an X-Ray Computed Tomography System ($0.6 million in 2014-15).

In 2015-16, spending returned to normal levels. There was no major spending on occurrence investigations or major payouts related to collective agreements during the fiscal year. For 2016-17 and onward, it is anticipated that spending will remain relatively consistent, with the exception of an increase for retroactive and current salary increments to be paid once new collective agreements are approved. Despite the TSB's best estimates, it is also important to note that a significant transportation accident or a flurry of smaller size occurrences could significantly increase expenditures unexpectedly.

Expenditures by Vote

For information on the TSB's votes and statutory expenditures, consult the *Public Accounts of Canada 2016*[iv].

Alignment of Spending With the Whole-of-Government Framework

Alignment of 2015–16 Actual Spending with the Whole-of-Government-Framework[v] (dollars)

Program	Spending Area	Government of Canada Outcome	2015–16 Actual Spending
1.1 Aviation Occurrence Investigations	Social Affairs	A safe and secure Canada	13,142,640
1.2 Marine Occurrence Investigations	Social Affairs	A safe and secure Canada	5,164,231
1.3 Rail Occurrence Investigations	Social Affairs	A safe and secure Canada	5,746,426
1.4 Pipeline Occurrence Investigations	Social Affairs	A safe and secure Canada	307,128

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending	Total Actual Spending
Social Affairs	23,842,713	24,360,425

Financial Statements and Financial Statements Highlights

Financial Statements

Financial Statements Highlights

The TSB prepares annual financial statements on an accrual accounting basis. The unaudited financial statements of the TSB for the year ended March 31, 2016, can be found on the TSB website[vi].

Condensed Statement of Operations (Unaudited)
For the Year Ended March 31, 2016
($ thousands)

Financial information	2015-16 Planned Results	2015–16 Actual	2014–15 Actual	Difference (2015–16 actual minus 2015-16 planned)	Difference (2015–16 actual minus 2014-15 actual)
Total expenses	35,382	35,095	34,864	(287)	231
Total revenues	35	37	33	2	4
Net cost of operations before government funding and transfers	35,347	35,058	34,831	(289)	227

The 2015–16 Planned Results are based on estimates known at the time of the *Report on Plans and Priorities* (RPP). The difference between total expenses for 2015–16 Planned Results and 2015–16 Actual is mainly due to events not known during the RPP planning phase. Planned expenses for 2015-16 were estimated at $35.4 million while actual expenses are slightly lower at $35.1 million.

On an accrual accounting basis, TSB total operating expenses for 2015-16 are $35.1 million, a slight increase of $0.2 million (1.7%) when compared to the previous fiscal year. There was no significant variance in any of the categories of expenses.

The TSB's revenues are incidental and result from cost recovery activities from training or investigation activities, proceeds from the disposal of assets that are no longer being used, and fees generated by requests under the *Access to Information Act*.

Condensed Statement of Financial Position (Unaudited)
As at March 31, 2016
($ thousands)

Financial information	2015–16	2014–15	Difference (2015-16 minus 2014-15)
Total net liabilities	5,595	5,522	73
Total net financial assets	2,661	2,703	(42)
Departmental net debt	2,934	2,819	115
Total non-financial assets	5,355	6,274	(919)
Departmental net financial position	2,421	3,455	(1,034)

The TSB's total net liabilities consist primarily of accounts payable and accrued liabilities relating to operations which account for $3.0 million and 53% (51% in 2014-15) of total liabilities. The liability for employee future benefits pertaining to severance pay represents $1.5 million and 27% (27% in 2014-15) of total liabilities, while the liability for vacation pay and compensatory leave accumulated by employees but not taken at year-end represents $1.1 million and 20% (22% in 2014-15). The slight increase in accounts payable and accrued liabilities between years is attributed to the combination of $0.2M for 2 additional days in accrued salaries and $0.2M for the salary increase provision for 2015-16 under Budget 2014's operating budget freeze.

Total net financial assets consist of accounts receivable, advances, and amounts due from the Consolidated Revenue Fund (CRF) of the Government of Canada. The amount due from the CRF represents 96% or $2.6 million (96% in 2014-15) of the year-end balance. This represents the amount of net cash that the TSB is entitled to draw from the CRF in the future to discharge its current liabilities, without further appropriations. The amount and composition of TSB's net financial assets have remained consistent between years.

Total non-financial assets consist primarily of tangible capital assets, which makes up $5.1 million or 97% of the balance (97% in 2014-15), with inventory and prepaid expense accounting for the remainder. The decrease of $0.9 million in non-financial assets between years is due to the annual amortization of assets ($1.2M) which is offset in part by the acquisition of new assets ($0.3M).

Section III: Analysis of Programs and Internal Services

Programs

As shown in the 2015–16 Main Estimates, the TSB has the following four key programs:

- Aviation Occurrence Investigations
- Marine Occurrence Investigations
- Rail Occurrence Investigations
- Pipeline Occurrence Investigations

Program 1.1 Aviation Occurrence Investigations

Description

The Aviation Occurrence Investigations program is governed by the *Canadian Transportation Accident Investigation and Safety Board Act*, the Transportation Safety Board Regulations, and Annex 13 of the Convention on International Civil Aviation. Under this program, the TSB conducts independent investigations into selected aviation transportation occurrences in, or over Canada, and in certain circumstances internationally, to identify causes and contributing factors. This program includes the publication of investigation reports, the formulation and monitoring of recommendations and other safety communications, as well as the conduct of outreach activities to advocate for changes to operating practices, equipment, infrastructure, and legislation to advance transportation safety. The Aviation Occurrence Investigations program also includes the fulfillment of specific Government of Canada obligations related to transportation safety under conventions of the International Civil Aviation Organization and other international agreements.

Program Performance Analysis and Lessons Learned

The performance results for the efficiency of the Aviation Occurrence Investigations program were similar to 2014-15 results. A total of 21 aviation investigations were started in 2015-16 (23 in 2014–15), and 19 investigations were completed in 2015-16 (22 in 2014-15). The average duration of completed investigations was 548 days, a slight increase from the 2014-15 average of 546. The percentage of investigations completed within the target time decreased to 21% in 2015-16 from 32% in 2014-15.

The TSB continues to face major challenges in achieving its performance targets for the Aviation Occurrence Investigations program. Little measurable progress was achieved even though efforts were made to improve performance during the last two years, including initiatives such as: hiring technical writers, modifying business processes, and

more proactive hiring to fill vacant positions. A totally new approach is being taken in 2016-17 to address the challenges and improve performance. A more structured and robust project management process will be implemented. Mandatory training will be provided to all investigators and their managers. A greater emphasis will be placed on team work and the assignment of investigation tasks will be done in a manner that better leverages all personnel across the country.

Some progress was made on addressing outstanding safety deficiencies. In 2015-16, the status of 10 recommendations was changed to Fully Satisfactory. Collaboration with Transport Canada enabled the Board to close these long standing files. Targeted efforts will continue to be made with Transport Canada to review and update the responses to a number of other old recommendations. The TSB also needs to continue to press hard for improvement on the uptake of its recommendations and for more timely safety action. The accident rate in 2015 was 5.1 accidents per 100,000 flying hours, up slightly from the 2014 rate of 4.8. Nevertheless, there has been a significant downward trend in the accident rate for Canadian-registered aircraft over the past 10 years. Similarly, the 2015 accident rate of 3.7 accidents per 100,000 aircraft movements continues to represent a significant downward trend over the same 10-year period. In 2015, 23 fatal accidents involved Canadian-registered aircraft other than ultra-lights, lower than the ten-year average of 29. The number of fatalities (40) was also lower than the ten-year average of 53.

The Aviation Occurrence Investigations program's spending was reasonably in line with planned amounts. The differences are due to additional specialized support service resources (e.g. human factors, laboratory analysis, and report production) being allocated to the program. As the largest program, the Aviation Occurrence Investigations program is allocated the largest share of specialized support services for reporting purposes. For planned results, the allocation is based on active investigations during the period, while actual results use an allocation based on actual activities.

Budgetary Financial Resources (dollars)

2015-16 Main Estimates	2015-16 Planned Spending	2015-16 Total Authorities Available for use	2015-16 Actual Spending (authorities used)	2015-16 Difference (actual minus planned)
12,537,059	12,789,410	13,367,836	13,142,640	353,230

Human Resources (Full-Time Equivalents [FTEs])

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)
89	90	1

Performance Results

Program Expected Results	Performance Indicators	Targets	Actual Results
Aviation occurrence investigations are efficient	Average time for completing investigation reports	450 days	Not met: 548 days
	Percentage of investigations completed within the published target time	75%	Not met: 21%
Safety deficiencies in the aviation industry are addressed	Percentage of responses to recommendations assessed as Fully Satisfactory (since TSB's creation)	64%	Met: 67%
	Percentage of safety advisories on which safety actions have been taken	60%	Met: 100%[4]
	Average time recommendations have been outstanding (active and dormant recommendations)	7 years	TBD[5]
Aviation transportation system is safer	Aviation accident rate (over 10-year period)	Continue downward trend in accident rate	Met: There has been a significant downward trend in the accident rate for Canadian-registered aircraft over the past 10 years.
	Number of fatal aviation accidents (over 10-year period)	Reduction in number of fatalities	Met: The number of fatal accidents and fatalities in 2015 was lower than the 10-year average.

[4] Only one safety advisory was issued during 2015-16.
[5] Data for this performance indicator is being compiled manually from historical records and is currently not available.

Program 1.2 Marine Occurrence Investigations

Description

The Marine Occurrence Investigations program is governed by the *Canadian Transportation Accident Investigation and Safety Board Act*, the Transportation Safety Board Regulations, and the Casualty Investigation Code of the International Maritime Organization. Under this program, the TSB conducts independent investigations into selected marine transportation occurrences in Canada, and in certain circumstances internationally, to identify causes and contributing factors. This program includes the publication of investigation reports, the formulation and monitoring of recommendations and other safety communications, as well as the conduct of outreach activities to advocate for changes to operating practices, equipment, infrastructure, and legislation to advance transportation safety. The Marine Occurrence Investigations program also includes the fulfillment of specific Government of Canada obligations related to transportation safety under conventions of the International Maritime Organization and other international agreements.

Program Performance Analysis and Lessons Learned

In 2015-16, the TSB achieved its best results in the past 7 years for the Marine Occurrence Investigations program. During the year, 10 marine investigations were started and 15 were completed. The timeliness for completing Marine investigation reports exceeded the target by 44 days (average of 406 days); an improvement from the previous year's result of 435 days. Furthermore, the percentage of investigations completed within the target time increased to 73% in the current year compared to 58% in 2014-15. A review of the best practices used in this program was completed and lessons learned will be applied to the TSB's other programs in 2016-17.

For 2015-16, the target for the percentage of responses to recommendations assessed as Fully Satisfactory was met. Continued efforts will be made to encourage the regulator and industry to focus on the remaining recommendations and to take appropriate safety actions. Targeted efforts are underway with Transport Canada to review and update the responses to a number of old recommendations.

The 2015 accident rate was 2.9 accidents for 1,000 movements of Canadian-flag commercial vessels, down from the ten-year average of 3.8. The accident rate for commercial non-fishing vessels decreased to 1.1 accidents per 1,000 movements from the ten-year average of 1.7. The number of fatal marine accidents in 2015 was 11, down from the ten-year average of 14. The number of fatalities in 2015 was 19, up slightly from the ten-year average of 18 due to a single accident involving multiple fatalities.

The Marine Occurrence Investigations program's actual authorities and spending were aligned with planned spending. In addition, the Marine program's actual human resources utilization was generally consistent with planned utilization. The underutilization of FTEs

is due to vacancies in specialized support service areas that support all 4 programs within the TSB (e.g. human factors, laboratory analysis, and report production).

Budgetary Financial Resources (dollars)

2015-16 Main Estimates	2015-16 Planned Spending	2015-16 Total Authorities Available for use	2015-16 Actual Spending (authorities used)	2015-16 Difference (actual minus planned)
4,902,097	5,000,768	5,252,719	5,164,231	163,463

Human Resources (Full-Time Equivalents [FTEs])

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)
37	35	(2)

Performance Results

Program Expected Results	Performance Indicators	Targets	Actual Results
Marine occurrence investigations are efficient	Average time for completing investigation reports	450 days	Met: 406
	Percentage of investigations completed within the published target time	75%	Not met: 73%
Safety deficiencies in the marine industry are addressed	Percentage of responses to recommendations assessed as Fully Satisfactory (since TSB's creation)	85%	Surpassed: 87%
	Percentage of safety advisories on which safety actions have been taken	60%	Met: 60%
	Average time recommendations have been outstanding (active and dormant recommendations)	7 years	TBD[6]

[6] Data for this performance indicator is being compiled manually from historical records and is currently not available.

Marine transportation system is safer	Marine accident rate (over 10-year period)	Reduction in accident rate	Met: 2015 accident rates for Canadian flag commercial vessels, for foreign commercial non-fishing vessels, and for fishing vessels was lower than the 10 year averages.
	Number of fatal marine accidents (over 10-year period)	Reduction in number of fatalities	Met: The number of fatal accidents was lower than the 10-year average. However, the number of fatalities in 2015 was up slightly from the 10-year average.

Program 1.3 Rail Occurrence Investigations

Description

The Rail Occurrence Investigations program is governed by the *Canadian Transportation Accident Investigation and Safety Board Act* and the Transportation Safety Board Regulations. Under this program, the TSB conducts independent investigations into selected rail transportation occurrences in Canada to identify causes and contributing factors. This program includes the publication of investigation reports, the formulation and monitoring of recommendations and other safety communications, as well as the conduct of outreach activities to advocate for changes to operating practices, equipment, infrastructure, and legislation to advance transportation safety. The Rail Occurrence Investigations program also includes the provision of assistance, upon request, to the provinces for the investigation of short-line railway occurrences under provincial jurisdiction.

Program Performance Analysis and Lessons Learned

A total of 15 rail investigations were started in 2015–16 and 12 investigations were completed. By comparison 16 investigations were started in 2014-15 and 16 were completed. Fiscal year 2015-16 was once again very challenging for the Rail Occurrence Investigations program. Although the higher level of activity and public expectations that followed in the aftermath of the Lac-Mégantic accident has now largely subsided and the workload has returned to a more normal level, the efficiency performance targets for this program were not achieved. Analysis of the performance results was completed and specific measures similar to the ones identified for the Aviation Occurrence Investigations program will be implemented in 2016-17 in order to address the challenges identified and improve performance. A more structured and robust project management process will be implemented. Mandatory training will be provided to all investigators and

their managers. A greater emphasis will be placed on team work and the assignment of investigation tasks will be done in a manner that better leverages all personnel across the country.

One more recommendation became fully satisfactory in 2015-16. Continued efforts are required to work with the regulator and industry in order to achieve progress on the implementation of on-board voice and video recorders in locomotives and the implementation of additional physical defences to prevent uncontrolled movements.

The main-track accident rate increased for a third consecutive year to 3.0 accidents per million main-track train miles in 2015, up from the ten-year average of 2.5. However, the number of fatal accidents in 2015 was 46, down from the ten year average of 75. The 46 rail fatalities in 2015, was also lower than the ten-year average of 84.

In fiscal year 2015-16, the Rail Occurrence Investigations program's actual authorities and spending were higher than planned as a result of higher costs in areas such as overtime and travel. The underutilization of FTEs is due to vacancies in specialized support service areas that support all 4 programs within the TSB (e.g. human factors, laboratory analysis, and report production).

Budgetary Financial Resources (dollars)

2015-16 Main Estimates	2015-16 Planned Spending	2015-16 Total Authorities Available for use	2015-16 Actual Spending (authorities used)	2015-16 Difference (actual minus planned)
5,332,576	5,439,912	5,844,890	5,746,426	306,514

Human Resources (Full-Time Equivalents [FTEs])

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)
39	37	(2)

Performance Results

Program Expected Results	Performance Indicators	Targets	Actual Results
Rail occurrence investigations are efficient	Average time for completing investigation reports	450 days	Not met: 525
	Percentage of investigations completed within the published target time	75%	Not met: 25%

Program Expected Results	Performance Indicators	Targets	Actual Results
Safety deficiencies in the rail industry are addressed	Percentage of responses to recommendations assessed as Fully Satisfactory (since TSB's creation)	89%	Met: 88%[7]
	Percentage of safety advisories on which safety actions have been taken	75%	Met: 75%
	Average time recommendations have been outstanding (active and dormant recommendations)	7 years	TBD[8]
Rail transportation system is safer	Rail accident rate (over 10-year period)	Continue downward trend in accident rate	Not met: The main-track accident rate in 2015 was 3.0 accidents per million main-track train miles, up from the ten-year average of 2.5.
	Number of fatal rail accidents (over 10-year period)	Reduction in number of fatalities	Met: The number of fatal accidents in 2015 was 46, down from the ten-year average of 75. Rail fatalities totaled 46 in 2015, down from the ten-year average of 84.

Program 1.4 Pipeline Occurrence Investigations

Description

The Pipeline Occurrence Investigations program is governed by the *Canadian Transportation Accident Investigation and Safety Board Act* and the Transportation Safety Board Regulations. Under this program, the TSB conducts independent investigations into selected pipeline occurrences under federal jurisdiction within Canada to identify causes and contributing factors. This program includes the publication of investigation reports, the formulation and monitoring of recommendations and other safety communications, as well as the conduct of outreach activities to advocate for

[7] The target was met until 5 new recommendations were issued in December 2015 which resulted in a downward impact on the overall results.
[8] Data for this performance indicator is being compiled manually from historical records and is currently not available.

changes to operating practices, equipment, infrastructure, and legislation to advance transportation safety.

Program Performance Analysis and Lessons Learned

In fiscal year 2015-16, 2 investigations were completed in an average of 650 days. This result was anticipated in the TSB's *2015-16 Report on Plans and Priorities*. Delays in pipeline occurrence investigations resulted from resources being assigned to assist with the workload in the Rail Occurrence Investigations program during the previous year and delays in staffing a vacant pipeline investigator position. No new pipeline investigations were started in 2015-16.

Positions are now fully staffed. The on-line occurrence reporting system implemented in partnership with the National Energy Board last year has also proven to be an efficient mechanism for industry to report occurrences to both organizations. Investigation processes are being reviewed and updated. The TSB is therefore well-positioned to achieve the expected results and agreed upon targets for the Pipeline Occurrence Investigations program in future years.

At this time, there are no outstanding active Pipeline recommendations – all have been assessed as Fully Satisfactory. One safety information letter was issued in 2015-16.

There were no pipeline accidents in 2015 – a rate of 0 pipeline accidents per exajoule, down from the ten-year average of 0.6. There have also been no fatal accidents on a federally regulated pipeline system in 2015.

The Pipeline Occurrence Investigations program's financial and human resources utilization was lower than planned as no new investigations were initiated in the year and some positions were vacant for a portion of the year.

Budgetary Financial Resources (dollars)

2015-16 Main Estimates	2015-16 Planned Spending	2015-16 Total Authorities Available for use	2015-16 Actual Spending (authorities used)	2015-16 Difference (actual minus planned)
600,535	612,623	312,391	307,128	(305,495)

Human Resources (Full-Time Equivalents [FTEs])

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)
4	2	(2)

Performance Results

Program Expected Results	Performance Indicators	Targets	Actual Results
Pipeline occurrence investigations are efficient	Average time for completing investigation reports	450 days	Not met: 650
	Percentage of investigations completed within the published target time	75%	Not met: 0%
Safety deficiencies in the pipeline industry are addressed	Percentage of responses to recommendations assessed as Fully Satisfactory (since TSB's creation)	100%	Met: 100%
	Percentage of safety advisories on which safety actions have been taken	75%	Not applicable: no advisories issued
	Average time recommendations have been outstanding (active and dormant recommendations)	7 years	Not applicable: no outstanding recommendations
Pipeline system is safer	Pipeline accident rate (over 10-year period)	Reduction in accident rate	Met: The 2015 rate was 0 pipeline accidents per exajoule, down from the ten year average of 0.6.
	Number of fatal pipeline accidents (over 10-year period)	No fatalities	Met: There have been no fatal accidents.

Internal Services

Description

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services; and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Performance Analysis and Lessons Learned

In 2015-16, the Internal Services program continued to effectively deliver services in support of the four investigation programs.

Significant progress was made with respect to the department's information management priorities. The TSB has essentially completed the identification and documentation of its information resources of business value and the related repositories. Awareness sessions were conducted with TSB employees to ensure they are current on updated information management policies and practices. Work was also initiated on the review and validation of retention periods and disposition requirements for TSB's investigation records, and will be pursued with Library and Archives Canada in 2016-17.

During 2015-16, Internal Services developed a new multi-modal safety communications tracking tool to consolidate information on all TSB safety communications and investigation findings. The tool will facilitate the retrieval of information and help identify recurring safety issues. Internal Services also implemented the government-wide HR system for leave management, My GCHR, and prepared for the implementation of the Phoenix government-wide pay system in April 2016.

As reported in the TSB's 2015-16 Annual Report to Parliament on the Application of the *Access to Information Act*, the department continued to experience an increase in requests for information during the year. The TSB was able to respond within 30 days or less in 70% of the completed cases; a significant increase from the 2014-15 result of 42%. The average time taken to process a request also improved during the 2015–16 reporting period, with an average of 75 calendar days, compared with last year's average of 145 calendar days. The improved results are primarily explained by requests that involved a smaller number of pages, such as requests for laboratory reports instead of a complete investigation file, as well as the streamlining of business practices for processing requests.

Internal Services utilization of financial and human resources was lower than planned due to unplanned vacancies in some positions and the reallocation of resources to higher priorities within the other programs.

Budgetary Financial Resources (dollars)

2015-16 Main Estimates	2015-16 Planned Spending	2015-16 Total Authorities Available for use	2015-16 Actual Spending (authorities used)	2015-16 Difference (actual minus planned)
6,357,532	6,485,499	5,769,255	5,672,065	(813,434)

Human Resources (Full-Time Equivalents [FTEs])

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)
51	45	(6)

Section IV: Supplementary Information

Supplementary Information Tables

The supplementary information tables listed below can be found on the TSB website[vii].

- Departmental Sustainable Development Strategy
- User Fees Reporting

Organizational Contact Information

Additional information about the Transportation Safety Board of Canada and its activities is available on the TSB website[viii] or by contacting us at:

Transportation Safety Board of Canada
Place du Centre
200 Promenade du Portage, 4th Floor
Gatineau, Quebec K1A 1K8

E-mail: communications@bst-tsb.gc.ca
Social media: SocialMedia-Mediassociaux@bst-tsb.gc.ca
Toll Free: 1-800-387-3557
Fax: 819-997-2239

Appendix: Definitions

appropriation (*crédit*): Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (*dépenses budgétaires*): Operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report (*rapport ministériel sur le rendement*): Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Reports on Plans and Priorities. These reports are tabled in Parliament in the fall.

full-time equivalent (*équivalent temps plein*): A measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes (*résultats du gouvernement du Canada*): A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure (*Structure de la gestion, des ressources et des résultats*)**:** A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures (*dépenses non budgétaires*): Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (*rendement*)**:** What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve, and how well lessons learned have been identified.

performance indicator (*indicateur de rendement*): A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting (*production de rapports sur le rendement*): The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending (*dépenses prévues*): For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

plans (*plan*): The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities (*priorité*)**:** Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program (*programme*)**:** A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture (*architecture d'alignement des programmes*)**:** A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities (*rapport sur les plans et les priorités*): Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

results (*résultat*): An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

statutory expenditures (*dépenses législatives*): Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

Strategic Outcome (*résultat stratégique*): A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program (*programme temporisé*): A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target (*cible*): A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (*dépenses votées*): Expenditures that Parliament approves annually through an Appropriation Act. The Vote wording becomes the governing conditions under which these expenditures may be made.

Whole-of-government framework (*cadre pangouvernemental*): Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

i *Canadian Transportation Accident Investigation and Safety Board Act*, http://laws-lois.justice.gc.ca/eng/acts/C-23.4/index.html
ii Transportation Safety Board of Canada, http://www.tsb.gc.ca/eng/index.asp
iii Transportation Safety Board of Canada (strategic plan), http://www.bst-tsb.gc.ca/eng/publications/strat/strat-1112-1516.asp
iv *Public Accounts of Canada 2016*, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html
v Whole-of-Government Framework, http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx
vi Transportation Safety Board of Canada (financial statements), http://www.bst-tsb.gc.ca/eng/publications/rmr-dpr/2016/efp-ffs-2016.asp
vii Transportation Safety Board of Canada (corporate publications), http://www.tsb.gc.ca/eng/publications/index.asp
viii Transportation Safety Board of Canada, http://www.bst-tsb.gc.ca/eng/